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THE BRITISH SOUTH AFRICA COMPANY.

ADMINISTRATION OF NORTH-EASTERN RHODESIA.

(Government Notice No. 13 of 1902.)

Administrator's Office, Fort Jameson,
North-Eastern Rhodesia, August 20, 1902.

WHEREAS, under the provisions of "The North-Eastern Rhodesia Order in Council, 1900," the Administrator, with the approval of His Majesty's Commissioner, has power to make Regulations for, *inter alia*, the raising of revenue. It is hereby notified that the Administrator has, in pursuance of the powers aforesaid, made the following Regulations as to export duty:—

1. On and after the 1st day of September, 1902, export duties shall be collected for the Administration on the following goods at the rates specified:

Rubber per pound (avoirdupois), fourpence (except as hereinafter excepted).
Ivory (elephant) per pound (avoirdupois), ninepence.

2. After the date aforesaid, it shall not be lawful to export or attempt to export from the territory any rubber or ivory unless the full duty in respect thereof shall have been already paid at an Administration post, and a receipt, sufficiently identifying the same, given to the exporter or his agent.

3. All such ivory and rubber must be carried by one of the usual and ordinary routes, and the use of any route other than an ordinary one shall be *prima facie* evidence of an attempt to evade the duty.

4. It shall be lawful for any Magistrate, Assistant Magistrate, Native Commissioner, or any other collector of revenue at any time and place to demand the production of all rubber or ivory under the control of any persons within his district and to demand payment of the export duty thereon, or that a receipt be produced for the same.

Such collector of revenue shall then—

- (1) Collect duty as aforesaid; or
- (2) If a receipt is produced, verify the quantities and endorse the fact of his having done so, with the date; or
- (3) If exemption is claimed under clause 6, verify the signature of the Magistrate and the quantities and endorse the same.

5. Any Magistrate or Justice of the Peace may, if he has reason to believe that there is within his district any rubber or ivory which is intended for exportation, if necessary, issue a search warrant under his hand to search for and seize any such goods, and detain them until the full duty has been paid.

6. Rubber extracted from cultivated [plants, trees, or vines growing within the territory will be exempted from the payment of the export duty, provided that the exporter or person claiming exemption shall produce a certificate, signed by the Magistrate of the district in which the said rubber originated, specifying the number of such trees, plants, or vines cultivated by the producer, together with a declaration under the hand of the exporter that such rubber is the produce of such plants, trees, or vines, and of no others.

7. If any one shall unlawfully evade or attempt to evade payment of the duty aforesaid in any manner, or if he shall knowingly give any false information in relation to such ivory or rubber, he shall be guilty of an offence against these Regulations, and shall be liable to imprisonment for a period of six months, with or without hard labour, or to be fined a sum not exceeding one hundred pounds (100l.) in respect of each offence, and the goods shall be liable to forfeiture to the Administration.

8. Any Magistrate or Assistant Magistrate may hear and determine any charge under these Regulations, but if the penalty imposed shall be more than three months' imprisonment or 25l. fine, or if the goods be forfeited, he shall forthwith report the whole case to the Administrator.

ROBERT CODRINGTON,
Administrator.

Approved:

H. R. WALLIS,
His Majesty's Acting Deputy Commissioner and Consul,

for and in absence of

His Majesty's Commissioner and Consul-General.

Zomba, British Central Africa,
September 30, 1902.
